

Surface Transportation Board, DOT

§ 1242.14

based on certain other common Way and Structures accounts including Roadway—Running, XX-17-10, and Roadway—Switching, XX-18-10.

(c) As § 1242.05 states, the “XX” symbol denotes the following natural expenses for Way and Structures administration functions:

- 11—Salaries and wages,
- 21—Materials, tools, supplies, fuels, and lubricants,
- 41—Other purchased services, and
- 61—General.

These natural expenses shall be individually applied to the separation rules in § 1242.10. In each case, the independent accounts providing the basis for freight/passenger separation of the dependent account shall have the same natural expense designation. For example, the basis of separating account 11-19-02, Salaries and Wages, Way and Structures, Administration—Track, would be based on certain independent accounts including 11-17/18-10, Salaries and Wages, Way and Structures, Running/Switching, Repair and Maintenance, Roadway.

OPERATING EXPENSES—WAY AND STRUCTURES

§ 1242.10 Administration—track (account XX-19-02).

Separate common administration—track expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Roadway:
 - Running (XX-17-10)
 - Switching (XX-18-10)
- Ties:
 - Running (21-17-13)
 - Switching (21-18-13)
- Rails:
 - Running (21-17-14)
 - Switching (21-18-14)
- Other Track Materials:
 - Running (21-17-15)
 - Switching (21-18-15)
- Ballast:
 - Running (21-17-16)
 - Switching (21-18-16)
- Track Laying and Surfacing:
 - Running (XX-17-17)
 - Switching (XX-18-17)
- Road Property Damaged:
 - Running (XX-17-48)
 - Switching (XX-18-48)

- Other (XX-19-48)
- Dismantling Retired Road Property:
 - Running (XX-17-39)
 - Switching (XX-18-39)
 - Other (XX-19-39)

§ 1242.11 Administration—bridges and buildings (account XX-19-03).

Separate common administration—bridges and buildings expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Tunnels and Subways:
 - Running (XX-17-11)
 - Switching (XX-18-11)
- Bridges and Culverts:
 - Running (XX-17-12)
 - Switching (XX-18-12)
 - Electric Power Systems (XX-19-21)
 - Station and Office Buildings (XX-19-23)
- Shop Buildings:
 - Locomotives (XX-19-24)
 - Other Equipment (XX-19-26)
 - Locomotive Servicing Facilities (XX-19-27)
 - Miscellaneous Buildings and Structures (XX-19-28)

§ 1242.12 Administration—signals (account XX-19-04).

Separate common administration—signals expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Signals and Interlockers:
 - Running (XX-17-19)
 - Switching (XX-18-19)

§ 1242.13 Administration—communications (account XX-19-05).

Separate common administration—communications expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Communications Systems (XX-19-20)

§ 1242.14 Administration—other (account XX-19-06).

Separate common administration—other expenses between freight and

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passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Administration:

Track (XX-19-02)
Bridges and Buildings (XX-19-03)
Signals (XX-19-04)
Communications (XX-19-05)

§ 1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12 inclusive, 21-17-13 to 21-18-16 inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).

The expenses for running and switching subactivities shall be separated between freight service and passenger service as follows:

(a) *Switching tracks.* (1) Yard: Expenses for yards used in common by freight and passenger services shall be apportioned on the basis of the respective switching locomotive unit-hours in the common yards.

(2) Way: Where the tracks at any one location are used in common by both freight and passenger services, expenses may be assigned to that service which makes the dominant use of them.

(b) *Running tracks.* The expenses of tracks used in common by both services shall be apportioned on the basis of gross ton-miles (including locomotive ton-miles) handled over these tracks in the respective services.

§ 1242.16 Road property damaged—other (account XX-19-48).

Separate common expenses in proportion to the total common expenses assigned to freight/passenger from the following Way and Structures accounts:

Road Property Damaged—Running (XX-17-48)
Road Property Damaged—Switching (XX-18-48)

§ 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).

Separate common expenses on the basis of the total train-hours in running service, and/or the yard-switching plus train switching hours in the

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switching service over the tracks on which the common signals and interlockers are used.

§ 1242.18 Communication systems (account XX-19-20).

Separate common expenses on the basis of the common expense separation in:

Way and Structures—Administration—Track, Bridges and Culverts, and Signals (accounts XX-19-02 to XX-19-04, inclusive)
Equipment—Administration—Locomotives and Other Equipment (accounts XX-26-01 and XX-27-01)
Transportation—Administration—Train, Yard, and Administrative Support (accounts XX-51-01, XX-52-01, and XX-55-01)
Dispatching Trains (Account XX-51-58)

§ 1242.19 Electric power systems (account XX-19-21).

Separate common expenses on basis of common expenses of electric power purchased or produced for motive power (accounts XX-51-68 and XX-52-68).

§ 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).

Separate running and switching common expenses according to distribution of the running and switching portions only of common expense accounts listed in § 1242.10, Administration—Track (account XX-19-02).

§ 1242.21 Station and office buildings (account XX-19-23).

If the sum of the direct freight and the direct passenger expenses is more than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the accounting division involved. If the sum of the direct freight and the direct passenger expenses does not aggregate to more than 50 percent of the total charges for an accounting division, the common expenses should be separated on the basis of special test. Where common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than